

FYE 2009 Review - Annual Financial Report

School District: Harlan Independent
 Audit Firm Name: Gaw & Associates, PLLC
 Date: 2/10/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	717,227.26	736,786.22	-19,558.96	736,787.00	-0.78	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,038,113.00	-1,038,113.00	1,038,113.00	0.00	
Revenue (State) - 3XXX (Not 3900)	3,855,646.46	3,856,545.71	-899.25	3,856,546.00	-0.29	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	4,572,873.72	5,631,444.93	-1,058,571.21	5,631,446.00	-1.07	
Expenditures-Not including Transfers Out or On Behalf	4,542,505.10	4,572,689.69	-30,184.59	5,651,192.00	-1,078,502.31	
Expenditures-On Behalf	0.00	1,038,113.00	-1,038,113.00	0.00	1,038,113.00	
Total Expenditures	4,542,505.10	5,610,802.69	-1,068,297.59	5,651,192.00	-40,389.31	Classification difference
Excess (Deficiency) of Revenues Over Expenditures	30,368.62	20,642.24	9,726.38	-19,746.00	40,388.24	
Other Financing Sources - Not Transfers In	1,632.00	1,632.00	0.00	1,632.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	15,001.10	15,001.10	0.00	92,504.00	-77,502.90	Refer Pg 16 Financial Audit Report
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	48,699.62	48,699.62	0.00	85,814.00	-37,114.38	Refer Pg 16 Financial Audit Report
Total Other Financing Sources, Uses and Transfers	-32,066.52	-32,066.52	0.00	8,322.00	-40,388.52	
Net Change in Fund Balance	-1,697.90	-11,424.28	9,726.38	-11,424.00	-0.28	
Beginning Fund Balance - July 1	629,579.91	629,579.91	0.00	1,206,898.00	-577,318.09	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	627,882.01	618,155.63	9,726.38	1,195,474.00	-577,318.37	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	1,038,113.00	-1,038,113.00	1,038,113.00	0.00	Refer Pg 16 Financial Audit Report
On-Behalf Expenditures by Fund	0.00	1,038,113.00	-1,038,113.00	0.00	1,038,113.00	Amount not broken out in Audit Report
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	72,237.53	72,237.53	0.00	72,237.00	0.53	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	422,137.84	401,589.12	20,548.72	401,589.00	0.12	
Revenue (Federal) – 4XXX	707,666.26	728,214.64	-20,548.38	728,215.00	-0.36	
Total Revenues	1,202,041.63	1,202,041.29	0.34	1,202,041.00	0.29	
Expenditures-Not including Transfers Out and not 0280	1,218,446.63	1,218,446.63	0.00	1,218,446.00	0.63	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,218,446.63	1,218,446.63	0.00	1,218,446.00	0.63	
Excess (Deficiency) of Revenues Over Expenditures	-16,405.00	-16,405.34	0.34	-16,405.00	-0.34	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	16,405.00	16,405.00	0.00	16,405.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	16,405.00	16,405.00	0.00	16,405.00	0.00	
Net Change in Fund Balance	0.00	-0.34	0.34	0.00	-0.34	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	-0.34	0.34	0.00	-0.34	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	76,299.00	76,299.00	0.00	76,299.00	0.00	
Total Revenues	76,299.00	76,299.00	0.00	76,299.00	0.00	
Expenditures-Not including Transfers Out	45,766.28	45,766.28	0.00	0.00	45,766.28	Classification difference of Debt Services amounts
Total Expenditures	45,766.28	45,766.28	0.00	0.00	45,766.28	
Excess (Deficiency) of Revenues Over Expenditures	30,532.72	30,532.72	0.00	76,299.00	-45,766.28	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	38,104.44	38,104.44	0.00	83,871.00	-45,766.56	
Total Other Financing Sources, Uses and Transfers	-38,104.44	-38,104.44	0.00	-83,871.00	45,766.56	
Net Change in Fund Balance	-7,571.72	-7,571.72	0.00	-7,572.00	0.28	
Beginning Fund Balance - July 1	7,571.72	7,571.72	0.00	7,572.00	-0.28	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	58,614.00	58,614.00	0.00	58,614.00	0.00	
Revenue (State) – 3XXX	213,391.00	213,391.00	0.00	213,391.00	0.00	
Total Revenues	272,005.00	272,005.00	0.00	272,005.00	0.00	
Expenditures-Not including Transfers Out	115,020.05	115,020.05	0.00	0.00	115,020.05	Classification of \$ 60,711.22 0800 MISCELLANEOUS and \$54,308.83 0900 OTHER USES OF FUNDS
Total Expenditures	115,020.05	115,020.05	0.00	0.00	115,020.05	
Excess (Deficiency) of Revenues Over Expenditures	156,984.95	156,984.95	0.00	272,005.00	-115,020.05	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	297,898.56	297,898.56	0.00	412,919.00	-115,020.44	
Total Other Financing Sources, Uses and Transfers	-297,898.56	-297,898.56	0.00	-412,919.00	115,020.44	
Net Change in Fund Balance	-140,913.61	-140,913.61	0.00	-140,914.00	0.39	
Beginning Fund Balance - July 1	140,913.61	140,913.61	0.00	140,914.00	-0.39	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	28,111.69	-28,111.69	28,111.00	0.69	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	28,111.69	-28,111.69	28,111.00	0.69	
Expenditures-Not including Transfers Out	764,764.92	764,764.92	0.00	764,765.00	-0.08	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	764,764.92	764,764.92	0.00	764,765.00	-0.08	
Excess (Deficiency) of Revenues Over Expenditures	-764,764.92	-736,653.23	-28,111.69	-736,654.00	0.77	
Other Financing Sources - Not Transfers In - Not 52XX	1,330,000.00	1,330,000.00	0.00	0.00	1,330,000.00	Classification difference
Other Financing Sources - Transfers In Only – 52XX Transfers	368,297.62	368,297.62	0.00	1,698,298.00	-1,330,000.38	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	1,698,297.62	1,698,297.62	0.00	1,698,298.00	-0.38	
Net Change in Fund Balance	933,532.70	961,644.39	-28,111.69	961,644.00	0.39	
Beginning Fund Balance - July 1	0.00	0.00	0.00	241,676.00	-241,676.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	933,532.70	961,644.39	-28,111.69	1,203,320.00	-241,675.61	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	290,359.00	-290,359.00	Debt Services not reported in Munis Balance Sheet
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	290,359.00	-290,359.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	2,193,260.00	-2,193,260.00	
Total Expenditures	0.00	0.00	0.00	2,193,260.00	-2,193,260.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,902,901.00	1,902,901.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	3,112,503.00	-3,112,503.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	1,861,302.00	-1,861,302.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	3,070,904.00	-3,070,904.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	1,902,901.00	-1,902,901.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	6,123,219.35	7,209,901.91	-1,086,682.56	7,500,261.00	-290,359.09	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	6,686,502.98	7,754,800.57	-1,068,297.59	9,827,663.00	-2,072,862.43	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-563,283.63	-544,898.66	-18,384.97	-2,327,402.00	1,782,503.34	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	1,346,633.10	1,346,633.10	0.00	3,129,136.00	-1,782,502.90	
Net Change in Fund Balance - Governmental Funds	783,349.47	801,734.44	-18,384.97	801,734.00	0.44	
Beginning Fund Balance - July 1 - Governmental Funds	778,065.24	778,065.24	0.00	1,597,060.00	-818,994.76	
Ending Fund Balance - June 30 - Governmental Funds	1,561,414.71	1,579,799.68	-18,384.97	2,398,794.00	-818,994.32	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	125,915.74	125,915.74	0.00	125,916.00	-0.26	
Total Operating Revenues	125,915.74	125,915.74	0.00	125,916.00	-0.26	
Expenditures-Not including Transfers Out or On-behalf	348,108.18	373,489.18	-25,381.00	397,710.00	-24,220.82	
Expenditures-On Behalf	0.00	24,221.00	-24,221.00	0.00	24,221.00	
Expenditures - Depreciation Only (Fund 81)	0.00	1,755.59	-1,755.59	1,756.00	-0.41	
Total Operating Expenses	348,108.18	399,465.77	-51,357.59	399,466.00	-0.23	
Operating Income (Loss)	-222,192.44	-273,550.03	51,357.59	-273,550.00	-0.03	
Non-Operating Revenue - Interest Income Only (Local) - 1510	584.00	584.00	0.00	584.00	0.00	
Revenue (State) - 3XXX	4,140.00	4,140.00	0.00	4,140.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	24,221.00	-24,221.00	24,221.00	0.00	
Donated Commodities - 4550	0.00	21,890.00	-21,890.00	21,890.00	0.00	
Revenue (Federal) - 4XXX, not 4550	232,477.00	232,477.00	0.00	232,477.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	237,201.00	283,312.00	-46,111.00	283,312.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	15,001.10	15,001.10	0.00	15,001.00	0.10	
Net Transfers In (Out)	-15,001.10	-15,001.10	0.00	-15,001.00	-0.10	
Change in Net Assets	7.46	-5,239.13	5,246.59	-5,239.00	-0.13	
Beginning Net Assets - July 1	34,116.26	37,607.26	-3,491.00	52,324.00	-14,716.74	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	34,123.72	32,368.13	1,755.59	47,085.00	-14,716.87	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	2,812.50	123.86	2,688.64	0.00	123.86	No DayCare Reported in Financial Audit Report
Total Operating Revenues	2,812.50	123.86	2,688.64	0.00	123.86	
Expenditures-Not including Transfers Out	123.86	123.86	0.00	0.00	123.86	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	123.86	123.86	0.00	0.00	123.86	
Operating Income (Loss)	2,688.64	0.00	2,688.64	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	2,688.64	0.00	2,688.64	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	2,688.64	0.00	2,688.64	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	128,728.24	126,039.60	2,688.64	125,916.00	123.60	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	348,232.04	399,589.63	-51,357.59	399,466.00	123.63	
Operating Income (Loss) - Proprietary Funds	-219,503.80	-273,550.03	54,046.23	-273,550.00	-0.03	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	237,201.00	283,312.00	-46,111.00	283,312.00	0.00	
Net Transfers In (Out) - Proprietary Funds	-15,001.10	-15,001.10	0.00	-15,001.00	-0.10	
Net Income (Loss) - Proprietary Funds	2,696.10	-5,239.13	7,935.23	-5,239.00	-0.13	
Net Assets, July 1, 2008 - Proprietary Funds	34,116.26	37,607.26	-3,491.00	52,324.00	-14,716.74	
Net Assets, June 30, 2009 - Proprietary Funds	36,812.36	32,368.13	4,444.23	47,085.00	-14,716.87	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	446,927.00	-446,927.00	Refer Pg 22 Financial Audit Report
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	446,927.00	-446,927.00	
Deductions	0.00	0.00	0.00	465,270.00	-465,270.00	
Total Deductions	0.00	0.00	0.00	465,270.00	-465,270.00	
Change in Net Assets	0.00	0.00	0.00	-18,343.00	18,343.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	123,144.00	-123,144.00	
Ending Net Assets - June 30	0.00	0.00	0.00	104,801.00	-104,801.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	446,927.00	-446,927.00	Refer to differences in Fiduciary Funds
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	465,270.00	-465,270.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	-18,343.00	18,343.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	123,144.00	-123,144.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	104,801.00	-104,801.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	24,221.00	-24,221.00	0.00	24,221.00	Audit Report does not breakout On Behalf Revenue
Fund 51 - On-Behalf Expenditures	0.00	24,221.00	-24,221.00	24,221.00	0.00	Refer Pg 19 For On Behalf Payment for Food Service
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	261,202.74	-261,202.74	261,203.00	-0.26	Refer Pg 32-33 Financial Audit Report
Depreciation Expense - Fund 81	0.00	1,755.59	-1,755.59	1,756.00	-0.41	Refer Pg 19 and 32-33 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	1,062,334.00	-1,062,334.00	1,062,334.96	-0.96	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	1,062,334.00	-1,062,334.00	Refer Pg 19 and 37 Note K Audit Report reports a total of 1,000,000 on Behalf and 24,221 On Behalf for Food Service totalling 1,024,221
On-Behalf Payments (Audit - KDE Web)	0.00	-1,062,334.00	1,062,334.00	-0.96	-1,062,333.04	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	261,202.74	-261,202.74	0.00	261,202.74	
Change Total assets	0.00	-261,202.74	261,202.74	0.00	-261,202.74	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-261,202.74	261,202.74	0.00	-261,202.74	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	1,755.59	-1,755.59	0.00	1,755.59	
Change Total assets	0.00	-1,755.59	1,755.59	0.00	-1,755.59	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-1,755.59	1,755.59	0.00	-1,755.59	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Total Deductions - Fixed Assets	0.00	262,958.33	-262,958.33	0.00	262,958.33	
Change in Total Fixed Assets	0.00	-262,958.33	262,958.33	0.00	-262,958.33	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-262,958.33	262,958.33	0.00	-262,958.33	